

## **APPENDIX V**

### **SEWER UTILITIES FILING REQUIREMENT SCHEDULES**

## SEWER UTILITIES

### Computation of Revenue Deficiency For Test Year Ended

	<u>Actual</u>	<u>Required Increase</u>	<u>Pro Forma Test Period</u>
1. Rate Base (Sch. 3)			
2. Rate of Return			
3. Income Required (Lk x L2)			
4. Adjusted Net Operating Income (Sch. 1)			
5. Deficiency			
6. Tax Effect ( %)			
7. Revenue Deficiency (L6 x L5)			

Sch. 1

**SEWER UTILITIES**

**OPERATING INCOME STATEMENT**

	12 Months Ending	Pro Forma Adj.	Test Year as Proformed	1st Pre- ceeding Year	2nd Pre- ceeding Year
<u>Operating Revenues 1</u>					
Revenues - Sewer					
<u>Operating Expenses</u>					
Production					
Distribution					
Customer Accounting					
Sales & New Business					
Administrative & General					
Taxes					
Federal Income Tax (Sch. 1D)					
Property (Sch. 1A)					
State					
Other					
Depreciation					
Amortization					
Total Revenue Deductions					
<u>Operating Rents - Net</u>					
<u>Net Operating Income</u>					

1Provide on a separate sheet the revenue, gallons sold and number of customers by class, on a monthly basis (or as frequently as available). In operating expenses versus prior year, explain increases over 10%.

Note: For each pro forma adjustment, a detailed schedule must be provided to explain and show how adjustment was arrived at (see attachment sheet).

Sch. 1 Attachment

**SEWER UTILITIES**

**NAME OF ACCOUNT**  
**PRO FORMA ADJUSTMENT INCOME OR EXPENSE**

This sheet should be used to show and explain in detail the adjustment and how it was calculated with one or more sheet for each pro forma adjustment.

Sch. 1A

**SEWER UTILITIES**

**PROPERTY TAXES**

Town	Period	Act. Amt. Paid	Amt. Accr.	Amt. Not Appl. to Utility Operations	Pro Forma Adj.	Proformed Prop. Tax	Rate
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Note: If a discount was available, state such, the rate, and whether or not the utility took advantage of it.

Sch. 1B

**SEWER UTILITIES**

**PAYROLL**

12 Months  
Ending

Pro Forma  
Adj.

Proformed  
12 Month  
Ending

Operation:

Production  
Storage  
Distribution  
Customer Accounts  
Customer Service & Information  
Sales  
Administrative & General  
Total Operation

Maintenance:

Production  
Storage  
Distribution  
Administrative & General  
Total Maintenance

Construction:

Sewer Plant  
Other

Plant Removal:

Sewer Plant  
Other

Other Accounts: (Specify)

## SEWER UTILITIES

## BALANCE SHEET

ASSETS & DEFERRED CHARGES

12 Months Ending	1st Pre- ceeding Year	2nd Pre- ceeding Year	Test Year Ave. of Monthly Balance Sheets
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Sewer Plant

In Service  
 Construction Work in Progress  
 Less: Reserve for Depreciation (1)  
 Total Sewer Plant

Other Property

Plant - Other (1)  
 Non Operating Property  
 Less: Reserve for Depreciation  
 Total Other & Non Operating Plant

Investments

Investments in Affiliated Companies  
 Other Investments  
 Total Investments

Current Assets

Cash  
 Accounts Receivable - Sewer  
 Accounts Receivable - Other  
 Notes Receivable  
 Materials & Supplies (Sch. 2A)  
 Prepayments  
 Temporary Cash Investments  
 Miscellaneous Current Assets  
 Total

Deferred Charges

Unamortized Debt Expense  
 Abandoned Property  
 Clearing Accounts  
 Other - Deferred Debits (Specify) (1)  
 Total Deferred Charges  
 Total Assets & Deferred Charges

(1) See Instruction Attachment

## SEWER UTILITIES

**BALANCE SHEET**  
**STOCKHOLDERS EQUITY & LIABILITY**

12 Months Ending	1st Pre- ceeding Year	2nd Pre- ceeding Year	Test Year Ave. of Monthly Balance Sheets
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Capitalization

Common Stock  
 Preferred Capital Stock  
 Earned Surplus  
 Premium on Capital Stock  
 Stockholders Equity

Non Corporate Proprietorship  
 Total

Long Term Debt

Bonds and Notes  
 Advances from Affiliated Companies  
 Total

Current and Accrued Liabilities

Notes Payable  
 Accounts Payable - Affiliated Companies  
 Customer Deposits  
 Dividends Declared  
 Interest Accrued  
 Income & Franchise Tax Liabilities  
 Other Tax Liabilities  
 Other Accrued Liabilities (provide detail)  
 Total

Deferred Credits

Unamortized Premium on Bonds  
 Cost of Gas Adjustment  
 Accumulated Investment Tax Credits  
 Deferred Taxes  
 Refunds  
 Other Deferred Credits (provide detail) (1)

Reserves

Amortization  
 Uncollectible Accounts  
 Insurance  
 Injuries & Damages  
 Contingent  
 Other Reserves (Specify)  
 Total

Contributions in Aid of Construction

Total Equity & Liabilities  
 (1) See Instruction Attachment

Sch. 2 Attachment

**INSTRUCTIONS FOR BALANCE SHEET ITEMS**

For each of the following items, submit a separate detailed schedule:

Plant

Plant Held for Future Use:

The following data is required as a minimum

1. Date of Purchase
2. Location
3. Type of property
4. Intended future use
5. Date expected to be put in service
6. Cost

Deferred Charges:

1. Account Name
2. Amount

Deferred Credits:

1. Account name and number
2. Amount

Accumulated Deferred Taxes on Income for Each Account or Subaccount:

1. Account name and number
2. Amount

Accumulated Depreciation:

1. Classification of plant
2. Number of items in each class
3. Depreciation booked yearly for the current and previous 2 years in each class
4. Retirements in each class, display detail for retirements exceeding \$5,000.00

Sch. 2A

**SEWER UTILITIES**

**MATERIALS & SUPPLIES**

<u>12 Month</u> <u>Ending</u>	<u>13 Month</u> <u>Ending</u>	<u>1st Preceding</u> <u>Year</u>	<u>2nd Preceding</u> <u>Year</u>
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Transmission & Distribution Inventory

Appliance Inventory

Other Materials & Supplies

Sch. 2B

**SEWER UTILITIES**

Contributions in Aid of Construction

<u>Name or Year Received</u>	<u>Actual Amount</u>	<u>Original Amt. Booked</u>	<u>Annual Depreciation Taken on Contributed Capital</u>
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**SEWER UTILITIES****RATE BASE**

Line		Jurisdictional ProFormed Test <u>Year Average</u>	Jurisdictional 13 Month <u>Average</u>	Total ProFormed2 Test Year Ave. <u></u>	Total 13 Month <u>Average</u>
	<u>Rate Base</u>				
1	Plant in Service (Sch. 2)				
2	Less: Accumulated Depreciation (Sch. 2)				
3	Plant Held for Future Use (Sch. 2)				
4	Net Utility Plant				
5	Plus: Cash Working Capital (Sch. 3A)				
6	Materials & Supplies (Sch. 2)*				
7	Prepayments (Sch. 2)*				
8	Less: Deferred Taxes (Sch. 2)				
9	Investment Tax Credit (Sch. 2)**				
10	Customers Deposits (Sch. 2)*				
11	Customer Advances (Sch. 2)*				
12	Rate Base				
13	Net Operating Income applicable to Rate Base				
14	Rate of Return				

\*Duplication of these items in the calculation of cash working capital should be avoided if balance sheet approach is used.

\*\*Provide the period covered by the ITC and the accounting method used.

2For each pro forma adjustment, a detailed schedule must be provided to explain and show how adjustment was arrived at.

Sch. 3A

**SEWER UTILITIES**

**WORKING CAPITAL**

The working capital requirement should be based upon the balance sheet approach or a detailed lag study. If the 45-day formula is used, detail substantiation should be presented to justify the use of that method.

Provide working papers showing the computation of working capital used in Schedule 3.

Sch. 3 Attachment

**SEWER UTILITIES**

**NAME OF ACCOUNT**

Pro Forma Adjustment Rate Base

This sheet should be used to show and explain in detail the adjustment and how it was calculated. Use one or more sheets for each pro forma adjustment.

Sch. 3B Attachment

**SEWER UTILITIES**

**GAS UTILITY**

**NAME OF ACCOUNT**

(complete for each rate base item)

	<u>Month (1)</u>	<u>Name of Account</u>	<u>Name of Account</u>
	19		
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14	Total		
15	Average - 13		

(1) By way of example, if test year ends December 31, 1979, list December 31, 1978 figures on Line 1, January 31, 1979 figures on Line 2, etc., ending with December 31, 1979 figures on Line 13.